

**RECEIVED  
CENTRAL FAX CENTER****SEP 20 2007****IN THE CLAIMS**

Claims 1-9 (Canceled).

10 (Previously Presented). An integrated circuit comprising:

a semiconductor structure;

a first trench formed of a first depth in said semiconductor structure;

a covering on said first trench and over said semiconductor structure, said covering being thicker along a center line of said first trench than over said semiconductor structure; and

said covering having an opening through said covering said opening to define a region for a second trench extending across and perpendicular to a length of said first trench.

11 (Previously Presented). The circuit of claim 10 wherein said covering is spin-on glass.

Claims 12-17 (Canceled).

18 (Previously Presented). The circuit of claim 17 wherein said second trench is shallower than said first trench.

19 (Previously Presented). The circuit of claim 10 wherein said opening does not extend through said covering in said first trench to expose said semiconductor structure.

20 (Previously Presented). The circuit of claim 18 wherein said covering in said first trench has an upstanding portion that extends beyond a bottom surface of said second trench.

21 (Previously Presented). An integrated circuit comprising:

a semiconductor structure;

a first and a second trench formed in said semiconductor structure, said first trench formed to a first depth, said second trench extending across and perpendicular to a length of said first trench and formed to a second depth less than said first depth; and

a covering in said first trench and over said semiconductor structure, said covering having an opening therethrough, said opening in communication with said second trench, wherein a thinner portion of said covering that is over said semiconductor structure is thinner than a thicker portion of said covering along a center line of said first trench, said thinner portion of said covering other than in said first or second trench, said covering in said first trench being thicker away from said center line than along said center line.

22 (Previously Presented). The circuit of claim 21 wherein the covering partially fills said first trench.

23 (Previously Presented). The circuit of claim 22 wherein the covering in said first trench includes an upstanding portion at the intersection of said first and second trenches, the upstanding portion extending above a bottom surface of said second trench to an upper surface of said substrate.

Claims 24-26 (Canceled).